IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

CIVIL REVISION No. 7 of 2005

ASST.COMMISSIONER, C.T.,A/E, BIKANER
V/S
M/S BURN STANDARD CO LTD.

Ms. VIDYA BORA, Asst.G.A., for the appellant / petitioner

Date of Order : 4.3.2005

HON'BLE SHRI N P GUPTA,J.

ORDER

Heard learned counsel for the petitioner. Perused the provisions of Rule 53(1).

In the order of the learned Tax Board I find that the Tax Board has decided the matter on the basis of the provisions of Rule 53 (1), whereunder the declaration ST 18(A) was not required. Thus, I do not find any error in the impugned order.

The revision petition is, therefore, dismissed summarily.

(N P GUPTA),J.

/tarun/